

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



Industry Circular No. 58-3

February 6, 1958

AFFIXTURE OF UNITED STATES INTERNAL REVENUE TOBACCO PRODUCTS TAX STAMPS IN FOREIGN COUNTRIES

Manufacturers and importers of tobacco products:

Purpose. The purpose of this industry circular is to add the countries of Austria and Israel to the list of foreign countries in which, pursuant to the provisions of regulations in 26 CFR 270.194 and 275.183, United States internal revenue tobacco products tax stamps may be affixed to packages of tobacco products manufactured in such countries, prior to exportation to the United States.

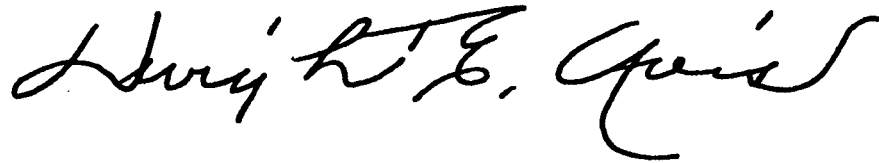
Background. The regulations in 26 CFR 270.194 and 275.183 provide that internal revenue stamps in payment of the tax on imported cigars, cigarettes, and manufactured tobacco may be affixed to such products in the foreign country in which manufactured, provided the laws of such foreign country grant a like privilege in respect to the affixture of its revenue stamps in the United States to similar products manufactured in the United States and exported to such foreign country.

List of Foreign Countries. The foreign countries (and those dominions, colonies, etc.) in which United States internal revenue tobacco products tax stamps may be affixed to their tobacco products prior to exportation to the United States are as follows:

Algeria	England	Mexico
Austria	France	Netherlands
Bahamas	Germany, Federal	Northern Ireland
Barbados	Republic of	Philippine Republic
Bermuda	Haiti	Saudi Arabia
British Guiana	Honduras	Scotland
British Honduras	India	Sweden
Burma, Union of	Indonesia	Switzerland
Canada	Iraq	Tobago
Costa Rica	Ireland	Trinidad
Cuba (except cigar stamps)	Israel	Turkey
Denmark	Italy	Union of South Africa
Dominican Republic	Jamaica	Windward Islands, British
Egypt	Japan	
	Leeward Islands, British	

Cigar stamps may not be forwarded to Cuba for affixture to cigars produced in that country for export to the United States, since Cuba does not permit its cigar stamps to be affixed to cigars in the United States before exportation to Cuba.

Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in cursive script, reading "Dwight E. Avis". The signature is written in dark ink and is positioned above the printed name and title.

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division